

95 JAN 31 PM 2:24  
HOUSE OF REPRESENTATIVES

I certify that the attached is a true and correct copy of the document which was filed of record in the Chief Clerk's Office and referred to the committee on:

Ways & Means  
Cynthia Gerhardt  
Chief Clerk of the House

DEC 16 1994

By Harrell

H.J.R. No. 31

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the exemption from  
2 ad valorem taxation of income-producing personal property having a  
3 value insufficient to recover the tax administrative costs.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Article VIII, Section 1, of the Texas  
6 Constitution is amended by amending Subsection (d) and adding  
7 Subsection (g) to read as follows:

8 (d) The Legislature by general law shall exempt from ad  
9 valorem taxation household goods not held or used for the  
10 production of income and personal effects not held or used for the  
11 production of income. The Legislature by general law may exempt  
12 from ad valorem taxation:

13 (1) all or part of the personal property homestead of  
14 a family or single adult, "personal property homestead" meaning  
15 that personal property exempt by law from forced sale for debt; and

16 (2) subject to Subsections [~~Subsection~~] (e) and (g)  
17 of this section, all other tangible personal property, except  
18 structures which are personal property and are used or occupied as  
19 residential dwellings and except property held or used for the  
20 production of income.

21 (g) The Legislature may exempt from ad valorem taxation  
22 tangible personal property that is held or used for the production  
23 of income and has a taxable value of less than the minimum amount  
24 sufficient to recover the costs of the administration of the taxes

1 on the property, as determined by or under the general law granting  
2 the exemption.

3       SECTION 2.   This proposed constitutional amendment shall be  
4 submitted to the voters at an election to be held November 5, 1996.  
5 The ballot shall be printed to provide for voting for or against  
6 the proposition:   "The constitutional amendment authorizing the  
7 legislature to exempt from ad valorem taxation personal property  
8 that has a value insufficient to recover the administrative costs  
9 of collecting the taxes."

# HOUSE COMMITTEE REPORT

95MAR22 PM 5:40

1<sup>st</sup> Printing

By Hartnett

H.J.R. No. 31

Substitute the following for H.J.R. No. 31:

By Wolens

C.S.H.J.R. No. 31

## A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the exemption from  
2 ad valorem taxation of income-producing personal property and  
3 mineral interests having a value insufficient to recover the tax  
4 administrative costs.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 1, Article VIII, Texas Constitution, is  
7 amended by amending Subsection (d) and adding Subsections (g) and  
8 (h) to read as follows:

9 (d) The Legislature by general law shall exempt from ad  
10 valorem taxation household goods not held or used for the  
11 production of income and personal effects not held or used for the  
12 production of income. The Legislature by general law may exempt  
13 from ad valorem taxation:

14 (1) all or part of the personal property homestead of  
15 a family or single adult, "personal property homestead" meaning  
16 that personal property exempt by law from forced sale for debt; and

17 (2) subject to Subsections [~~Subsection~~] (e) and (g)  
18 of this section, all other tangible personal property, except  
19 structures which are personal property and are used or occupied as  
20 residential dwellings and except property held or used for the  
21 production of income.

22 (g) The Legislature may exempt from ad valorem taxation  
23 tangible personal property that is held or used for the production  
24 of income and has a taxable value of less than the minimum amount

1 sufficient to recover the costs of the administration of the taxes  
2 on the property, as determined by or under the general law granting  
3 the exemption.

4 (h) The Legislature may exempt from ad valorem taxation a  
5 mineral interest that has a taxable value of less than the minimum  
6 amount sufficient to recover the costs of the administration of the  
7 taxes on the interest, as determined by or under the general law  
8 granting the exemption.

9 SECTION 2. This proposed constitutional amendment shall be  
10 submitted to the voters at an election to be held November 7, 1995.  
11 The ballot shall be printed to permit voting for or against the  
12 proposition: "The constitutional amendment authorizing the  
13 legislature to exempt from ad valorem taxation personal property  
14 and mineral interests having a value insufficient to recover the  
15 administrative costs of collecting the taxes."

# COMMITTEE REPORT

The Honorable Pete Laney  
Speaker of the House of Representatives

3-7-95  
(date)

Sir:

We, your COMMITTEE ON WAYS AND MEANS

to whom was referred HJR 31 have had the same under consideration and beg to report back with the recommendation that it

- ☐ do pass, without amendment.  
☐ do pass, with amendment(s).  
☒ do pass and be not printed; a Complete Committee Substitute is recommended in lieu of the original measure.  
☒ yes ☐ no A fiscal note was requested.  
☐ yes ☒ no A criminal justice policy impact statement was requested.  
☐ yes ☒ no An equalized educational funding impact statement was requested.  
☐ yes ☒ no An actuarial analysis was requested.  
☐ yes ☒ no A water development policy impact statement was requested.  
☐ The Committee recommends that this measure be sent to the Committee on Local and Consent Calendars.

For Senate Measures: House Sponsor \_\_\_\_\_

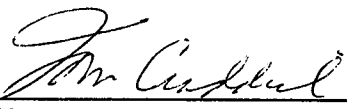
Joint Sponsors \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Co-Sponsors: \_\_\_\_\_

The measure was reported from Committee by the following vote:

	AYE	NAY	PNV	ABSENT
Craddick, Ch.	X			
Wolens, V.C.	X			
Finnell	X			
Heflin	X			
Holzheuser				X
Horn	X			
Hunter, T.				X
Marchant	X			
Oliveira				X
Place	X			
Romo	X			

Total    8    aye  
          0    nay  
          0    present, not voting  
          3    absent

  
CHAIRMAN

## BILL ANALYSIS

Ways & Means Committee  
C.S.H.J.R. 31  
By: Hartnett  
March 22, 1995  
Committee Report (Substituted)

### BACKGROUND

Section 11.14 establishes ad valorem taxation for income-producing tangible personal property, regardless of its value. When a property has a value less than \$500, the tax generated may not cover the cost of collection. For properties with very low taxable values, taxing authorities are required by law to assess and collect a tax even though they may lose money on it.

### PURPOSE

The resolution proposes a constitutional amendment granting tax exemption for income-producing personal property and mineral interest with a value less than sufficient to recover the costs of administering the taxes.

### RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Section 1, Texas Constitution, by amending Subsection (d) and adding Subsections (g) and (h).

(d) Makes ad valorem taxation of property held or used for the production of income subject to Subsection (g).

(g) Allows the legislature to exempt from ad valorem taxation tangible income-producing personal property that has a taxable value less than the minimum amount sufficient to recover the costs of the administration.

(h) Allows the legislature to exempt from ad valorem taxation mineral interest that has a taxable value of less than the minimum amount sufficient to recover the costs of administration.

SECTION 2. Election Date: November 7, 1995;  
Sets language for the ballot.

### COMPARISON OF ORIGINAL TO SUBSTITUTE

H.J.R. 31 proposes a constitutional amendment to exempt personal property with a value less than sufficient to recover the costs of administering the taxes. C.S.H.J.R. 31 adds mineral interest to that exemption. C.S.H.J.R. 31 also changes the election date from November 5, 1996 to November 7, 1995.

## SUMMARY OF COMMITTEE ACTION

Public notice was posted in accordance to the rules and a public hearing was held on February 28, 1995. Without objection, H.J.R. 31 was left pending before the committee.

On March 7, 1995, the committee approved C.S.H.J.R. 31 by Wolens without objection. By a record vote of 8 ayes, 0 nays, 0 present not voting and 3 absent, the committee voted to report H.J.R. 31 as substituted to the House with the recommendation that it do pass.

Testimony received in favor of the bill:

W. Kenneth Nolan, representing Dallas Central Appraisal District  
George H. Moff, representing himself  
David Luther, representing himself  
Bill Allaway, representing Texas Assn. of Taxpayers

Neutral testimony on the bill:

Frank Battle, representing the Texas Assn. of School Boards

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE**  
**74th Regular Session**

March 10, 1995

**TO:** Honorable Tom Craddick, Chair  
Committee on Ways & Means  
House of Representatives  
Austin, Texas

**IN RE:** Committee Substitute  
for House Joint Resolution  
No. 31

**FROM:** John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 31 (relating to the authorization of an exemption from ad valorem taxation of boats and other equipment used in the commercial taking of fish, shrimp, shellfish, and other marine life) this office has determined the following:

The resolution proposes a constitutional amendment which, if adopted, would exempt from ad valorem taxation income producing tangible personal property and mineral interest with an aggregate value of less than \$500.

The fiscal implications of the resolution's provisions on the State and units of local government would depend on enabling legislation, such as House Bill 366 or similar legislation.

The cost to the state for publication of the resolution is \$90,000.

**Source:** LBB Staff: JK, DF



**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE**

**74th Regular Session**

**February 27, 1995**

**TO: Honorable Tom Craddick, Chair  
Committee on Ways & Means  
House of Representatives  
Austin, Texas**

**IN RE: House Joint Resolution  
No. 31  
By: Hartnett**

**FROM: John Keel, Director**

In response to your request for a Fiscal Note on House Joint Resolution No. 31 (Proposing a constitutional amendment authorizing the exemption from ad valorem taxation of income-producing personal property having a value insufficient to recover the tax administrative costs.) this office has determined the following:

The resolution proposes a constitutional amendment which, if adopted, would exempt from ad valorem taxation income producing tangible personal property with a value of less than \$500.

The fiscal implications of the resolution's provisions on the State and units of local government would depend on enabling legislation, such as House Bill 366 or similar legislation.

The cost to the State for publication of the resolution is \$90,000.

**Source: Comptroller of Public Accounts  
LBB Staff: JK, BR, DF**

ADOPTED

APR 12 1995

Cynthia Burkhardt  
Chief Clerk  
House of Representatives

AG

By Hartnett

H.J.R. No. 31

Substitute the following for H.J.R. No. 31:

By \_\_\_\_\_

C.S. H.J.R. No. 31

William S. Quigg  
A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the exemption from  
2 ad valorem taxation of income-producing personal property and  
3 mineral interests having a value insufficient to recover the tax  
4 administrative costs.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 1, Article VIII, Texas Constitution, is  
7 amended by amending Subsection (d) and adding Subsections (g) and  
8 (h) to read as follows:

9 (d) The Legislature by general law shall exempt from ad  
10 valorem taxation household goods not held or used for the  
11 production of income and personal effects not held or used for the  
12 production of income. The Legislature by general law may exempt  
13 from ad valorem taxation:

14 (1) all or part of the personal property homestead of  
15 a family or single adult, "personal property homestead" meaning  
16 that personal property exempt by law from forced sale for debt; and

17 (2) subject to Subsections [Subsection] (e) and (g)  
18 of this section, all other tangible personal property, except  
19 structures which are personal property and are used or occupied as  
20 residential dwellings and except property held or used for the  
21 production of income.

22 (g) The Legislature may exempt from ad valorem taxation  
23 tangible personal property that is held or used for the production  
24 of income and has a taxable value of less than the minimum amount

1 sufficient to recover the costs of the administration of the taxes  
2 on the property, as determined by or under the general law granting  
3 the exemption.

4 (h) The Legislature may exempt from ad valorem taxation a  
5 mineral interest that has a taxable value of less than the minimum  
6 amount sufficient to recover the costs of the administration of the  
7 taxes on the interest, as determined by or under the general law  
8 granting the exemption.

9 SECTION 2. This proposed constitutional amendment shall be  
10 submitted to the voters at an election to be held November 7, 1995.  
11 The ballot shall be printed to permit voting for or against the  
12 proposition: "The constitutional amendment authorizing the  
13 legislature to exempt from ad valorem taxation personal property  
14 and mineral interests having a value insufficient to recover the  
15 administrative costs of collecting the taxes."

# HOUSE ENGROSSMENT

By Hartnett

H.J.R. No. 31

## A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the exemption from  
2 ad valorem taxation of income-producing personal property and  
3 mineral interests having a value insufficient to recover the tax  
4 administrative costs.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 1, Article VIII, Texas Constitution, is  
7 amended by amending Subsection (d) and adding Subsections (g) and  
8 (h) to read as follows:

9 (d) The Legislature by general law shall exempt from ad  
10 valorem taxation household goods not held or used for the  
11 production of income and personal effects not held or used for the  
12 production of income. The Legislature by general law may exempt  
13 from ad valorem taxation:

14 (1) all or part of the personal property homestead of  
15 a family or single adult, "personal property homestead" meaning  
16 that personal property exempt by law from forced sale for debt; and

17 (2) subject to Subsections [~~Subsection~~] (e) and (g)  
18 of this section, all other tangible personal property, except  
19 structures which are personal property and are used or occupied as  
20 residential dwellings and except property held or used for the  
21 production of income.

22 (g) The Legislature may exempt from ad valorem taxation  
23 tangible personal property that is held or used for the production  
24 of income and has a taxable value of less than the minimum amount

1 sufficient to recover the costs of the administration of the taxes  
2 on the property, as determined by or under the general law granting  
3 the exemption.

4 (h) The Legislature may exempt from ad valorem taxation a  
5 mineral interest that has a taxable value of less than the minimum  
6 amount sufficient to recover the costs of the administration of the  
7 taxes on the interest, as determined by or under the general law  
8 granting the exemption.

9 SECTION 2. This proposed constitutional amendment shall be  
10 submitted to the voters at an election to be held November 7, 1995.  
11 The ballot shall be printed to permit voting for or against the  
12 proposition: "The constitutional amendment authorizing the  
13 legislature to exempt from ad valorem taxation personal property  
14 and mineral interests having a value insufficient to recover the  
15 administrative costs of collecting the taxes."

1 By: Hartnett (Senate Sponsor - Brown) H.J.R. No. 31  
2 (In the Senate - Received from the House April 18, 1995;  
3 April 19, 1995, read first time and referred to Committee on  
4 Finance; May 16, 1995, reported favorably by the following vote:  
5 Yeas 8, Nays 0; May 16, 1995, sent to printer.)

6 HOUSE JOINT RESOLUTION

7 proposing a constitutional amendment authorizing the exemption from  
8 ad valorem taxation of income-producing personal property and  
9 mineral interests having a value insufficient to recover the tax  
10 administrative costs.

11 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

12 SECTION 1. Section 1, Article VIII, Texas Constitution, is  
13 amended by amending Subsection (d) and adding Subsections (g) and  
14 (h) to read as follows:

15 (d) The Legislature by general law shall exempt from ad  
16 valorem taxation household goods not held or used for the  
17 production of income and personal effects not held or used for the  
18 production of income. The Legislature by general law may exempt  
19 from ad valorem taxation:

20 (1) all or part of the personal property homestead of  
21 a family or single adult, "personal property homestead" meaning  
22 that personal property exempt by law from forced sale for debt; and

23 (2) subject to Subsections [~~Subsection~~] (e) and (g)  
24 of this section, all other tangible personal property, except  
25 structures which are personal property and are used or occupied as  
26 residential dwellings and except property held or used for the  
27 production of income.

28 (g) The Legislature may exempt from ad valorem taxation  
29 tangible personal property that is held or used for the production  
30 of income and has a taxable value of less than the minimum amount  
31 sufficient to recover the costs of the administration of the taxes  
32 on the property, as determined by or under the general law granting  
33 the exemption.

34 (h) The Legislature may exempt from ad valorem taxation a  
35 mineral interest that has a taxable value of less than the minimum  
36 amount sufficient to recover the costs of the administration of the  
37 taxes on the interest, as determined by or under the general law  
38 granting the exemption.

39 SECTION 2. This proposed constitutional amendment shall be  
40 submitted to the voters at an election to be held November 7, 1995.  
41 The ballot shall be printed to permit voting for or against the  
42 proposition: "The constitutional amendment authorizing the  
43 legislature to exempt from ad valorem taxation personal property  
44 and mineral interests having a value insufficient to recover the  
45 administrative costs of collecting the taxes."

46 \* \* \* \* \*

**FAVORABLE  
SENATE COMMITTEE REPORT ON**

SB SCR SJR SR HB HCR HJR 31  
By HARTNETT / BROWN  
(Author/Senate Sponsor)  
5-15-95  
(date)

We, your Committee on FINANCE, to which was referred the attached measure,  
have on 5-15-95, had the same under consideration and I am instructed to report it  
(date of hearing)  
back with the recommendation (s) that it:

☒ do pass and be printed

☐ do pass and be ordered not printed

☐ and is recommended for placement on the Local and Uncontested Bills Calendar.

A fiscal note was requested. ☒ yes ☐ no

A revised fiscal note was requested. ☐ yes ☒ no

An actuarial analysis was requested. ☐ yes ☒ no

Considered by subcommittee. ☒ yes ☐ no

The measure was reported from Committee by the following vote:

	YEA	NAY	ABSENT	PNV
Montford, Chair				<input checked="" type="checkbox"/>
Brown, Vice-Chair	<input checked="" type="checkbox"/>			
Barrientos	<input checked="" type="checkbox"/>			
Bivins				<input checked="" type="checkbox"/>
Ellis	<input checked="" type="checkbox"/>			
Lucio	<input checked="" type="checkbox"/>			
Moncrief				<input checked="" type="checkbox"/>
Ratliff	<input checked="" type="checkbox"/>			
Rosson			<input checked="" type="checkbox"/>	
Sibley			<input checked="" type="checkbox"/>	
Truan	<input checked="" type="checkbox"/>			
Turner	<input checked="" type="checkbox"/>			
Zaffirini	<input checked="" type="checkbox"/>			
TOTAL VOTES	9	0	2	3

**COMMITTEE ACTION**

S260 Considered in public hearing

S270 Testimony taken

  
COMMITTEE CLERK

  
CHAIRMAN

Paper clip the original and one copy of this signed form to the original bill  
Retain one copy of this form for Committee files

## BILL ANALYSIS

Senate Research Center

H.J.R. 31  
By: Hartnett (Sponsor)  
Finance  
05-02-95  
Engrossed

### BACKGROUND

Current law allows ad valorem taxation for income-producing tangible personal property, regardless of its value. When a property has a value less than \$500, the tax generated may not cover the costs of the collection. For properties with very low taxable values, taxing authorities are required by law to assess and collect a tax even though they may lose money.

### PURPOSE

As proposed, H.J.R. 31 requires submission to the voters of a constitutional amendment granting tax exemption for income-producing personal property and mineral interest with a value less than sufficient to recover the costs of administering the taxes.

### RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1, Article VIII, Texas Constitution, by amending Subsection (d) and adding Subsections (g) and (h), as follows:

(d) Authorizes the Legislature by general law to exempt from ad valorem taxation all other tangible personal property, except structures which are personal property and are used or occupied as residential dwellings and except property held or used for the production of income, subject to Subsections (e) and (g) of this section.

(g) Authorizes the Legislature to exempt from ad valorem taxation tangible personal property that is held or used for the production of income and has a taxable value of less than the minimum amount sufficient to recover the costs of the administration of the taxes on the property, as determined by or under the general law granting the exemption.

(h) Authorizes the Legislature to exempt from ad valorem taxation a mineral interest that has a taxable value of less than the minimum amount sufficient to recover the costs of the administration of the taxes on the interest, as determined by or under the general law granting the exemption.

SECTION 2. Requires this constitutional amendment to be submitted to the voters on an election to be held November 7, 1995. Sets forth the required language for the ballot.



## BILL ANALYSIS

Senate Research Center

H.J.R. 31  
By: Hartnett (Brown)  
Finance  
05-16-95  
Engrossed

### BACKGROUND

Current law allows ad valorem taxation for income-producing tangible personal property, regardless of its value. When a property has a value less than \$500, the tax generated may not cover the costs of the collection. For properties with very low taxable values, taxing authorities are required by law to assess and collect a tax even though they may lose money.

### PURPOSE

As proposed, H.J.R. 31 requires submission to the voters of a constitutional amendment granting tax exemption for income-producing personal property and mineral interest with a value less than sufficient to recover the costs of administering the taxes.

### RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1, Article VIII, Texas Constitution, by amending Subsection (d) and adding Subsections (g) and (h), as follows:

(d) Authorizes the Legislature by general law to exempt from ad valorem taxation all other tangible personal property, except structures which are personal property and are used or occupied as residential dwellings and except property held or used for the production of income, subject to Subsections (e) and (g) of this section.

(g) Authorizes the Legislature to exempt from ad valorem taxation tangible personal property that is held or used for the production of income and has a taxable value of less than the minimum amount sufficient to recover the costs of the administration of the taxes on the property, as determined by or under the general law granting the exemption.

(h) Authorizes the Legislature to exempt from ad valorem taxation a mineral interest that has a taxable value of less than the minimum amount sufficient to recover the costs of the administration of the taxes on the interest, as determined by or under the general law granting the exemption.

SECTION 2. Requires this constitutional amendment to be submitted to the voters on an election to be held November 7, 1995. Sets forth the required language for the ballot.

## BILL ANALYSIS

Senate Research Center

H.J.R. 31  
By: Hartnett (Sponsor)  
Finance  
05-16-95

Senate Committee Report (Unamended)

### BACKGROUND

Current law allows ad valorem taxation for income-producing tangible personal property, regardless of its value. When a property has a value less than \$500, the tax generated may not cover the costs of the collection. For properties with very low taxable values, taxing authorities are required by law to assess and collect a tax even though they may lose money.

### PURPOSE

As proposed, H.J.R. 31 requires submission to the voters of a constitutional amendment granting tax exemption for income-producing personal property and mineral interest with a value less than sufficient to recover the costs of administering the taxes.

### RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1, Article VIII, Texas Constitution, by amending Subsection (d) and adding Subsections (g) and (h), as follows:

(d) Authorizes the Legislature by general law to exempt from ad valorem taxation all other tangible personal property, except structures which are personal property and are used or occupied as residential dwellings and except property held or used for the production of income, subject to Subsections (e) and (g) of this section.

(g) Authorizes the Legislature to exempt from ad valorem taxation tangible personal property that is held or used for the production of income and has a taxable value of less than the minimum amount sufficient to recover the costs of the administration of the taxes on the property, as determined by or under the general law granting the exemption.

(h) Authorizes the Legislature to exempt from ad valorem taxation a mineral interest that has a taxable value of less than the minimum amount sufficient to recover the costs of the administration of the taxes on the interest, as determined by or under the general law granting the exemption.

SECTION 2. Requires this constitutional amendment to be submitted to the voters on an election to be held November 7, 1995. Sets forth the required language for the ballot.

NOTE

Subject: (BILL NO.) WITNESS - FINANCE  
Revised: WITNESS FORM  
74th Legislature

COMMITTEE: Finance  
BILL: HJR 31

DATE: 05 08 95

		FOR	AGAINST	ON
Name:	CRAIG PARDUE			
Representing:	DALLAS COUNTY			
City:	DALLAS	X	-	-
Name:	FOY MITCHELL			
Representing:	DALLAS CAD			
City:	DALLAS	X	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-

### PART OF ###

<<<===== END OF FORM =====>>>

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE**  
**74th Regular Session**

April 19, 1995

TO: Honorable John T. Montford, Chair  
Committee on Finance  
Senate  
Austin, Texas

IN RE: House Joint Resolution  
No. 31, as engrossed  
By: Hartnett

FROM: John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 31 (proposing a constitutional amendment authorizing the exemption from ad valorem taxation of income-producing personal property and mineral interests having a value insufficient to recover the tax administrative costs.) this office has determined the following:

The resolution proposes a constitutional amendment which, if adopted, would exempt from ad valorem taxation income producing tangible personal property and mineral interest with an aggregate value of less than \$500.

The fiscal implications of the resolution's provisions on the State and units of local government would depend on enabling legislation, such as House Bill 366 or similar legislation.

The cost to the state for publication of the resolution is \$90,000.

Source: LBB Staff: JK, RS, DF



**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE**  
**74th Regular Session**

**March 10, 1995**

**TO: Honorable Tom Craddick, Chair**  
**Committee on Ways & Means**  
**House of Representatives**  
**Austin, Texas**

**IN RE: Committee Substitute**  
**for House Joint Resolution**  
**No. 31**

**FROM: John Keel, Director**

In response to your request for a Fiscal Note on House Joint Resolution No. 31 (relating to the authorization of an exemption from ad valorem taxation of boats and other equipment used in the commercial taking of fish, shrimp, shellfish, and other marine life) this office has determined the following:

The resolution proposes a constitutional amendment which, if adopted, would exempt from ad valorem taxation income producing tangible personal property and mineral interest with an aggregate value of less than \$500.

The fiscal implications of the resolution's provisions on the State and units of local government would depend on enabling legislation, such as House Bill 366 or similar legislation.

The cost to the state for publication of the resolution is \$90,000.

**Source: LBB Staff: JK, DF**

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE**

**74th Regular Session**

**February 27, 1995**

**TO: Honorable Tom Craddick, Chair  
Committee on Ways & Means  
House of Representatives  
Austin, Texas**

**IN RE: House Joint Resolution  
No. 31  
By: Hartnett**

**FROM: John Keel, Director**

In response to your request for a Fiscal Note on House Joint Resolution No. 31 (Proposing a constitutional amendment authorizing the exemption from ad valorem taxation of income-producing personal property having a value insufficient to recover the tax administrative costs.) this office has determined the following:

The resolution proposes a constitutional amendment which, if adopted, would exempt from ad valorem taxation income producing tangible personal property with a value of less than \$500.

The fiscal implications of the resolution's provisions on the State and units of local government would depend on enabling legislation, such as House Bill 366 or similar legislation.

The cost to the State for publication of the resolution is \$90,000.

**Source: Comptroller of Public Accounts  
LBB Staff: JK, BR, DF**

# ENROLLED

H.J.R. No. 31

## A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the exemption from  
2 ad valorem taxation of income-producing personal property and  
3 mineral interests having a value insufficient to recover the tax  
4 administrative costs.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 1, Article VIII, Texas Constitution, is  
7 amended by amending Subsection (d) and adding Subsections (g) and  
8 (h) to read as follows:

9 (d) The Legislature by general law shall exempt from ad  
10 valorem taxation household goods not held or used for the  
11 production of income and personal effects not held or used for the  
12 production of income. The Legislature by general law may exempt  
13 from ad valorem taxation:

14 (1) all or part of the personal property homestead of  
15 a family or single adult, "personal property homestead" meaning  
16 that personal property exempt by law from forced sale for debt; and

17 (2) subject to Subsections [~~Subsection~~] (e) and (g)  
18 of this section, all other tangible personal property, except  
19 structures which are personal property and are used or occupied as  
20 residential dwellings and except property held or used for the  
21 production of income.

22 (g) The Legislature may exempt from ad valorem taxation  
23 tangible personal property that is held or used for the production  
24 of income and has a taxable value of less than the minimum amount

1 sufficient to recover the costs of the administration of the taxes  
2 on the property, as determined by or under the general law granting  
3 the exemption.

4 (h) The Legislature may exempt from ad valorem taxation a  
5 mineral interest that has a taxable value of less than the minimum  
6 amount sufficient to recover the costs of the administration of the  
7 taxes on the interest, as determined by or under the general law  
8 granting the exemption.

9 SECTION 2. This proposed constitutional amendment shall be  
10 submitted to the voters at an election to be held November 7, 1995.  
11 The ballot shall be printed to permit voting for or against the  
12 proposition: "The constitutional amendment authorizing the  
13 legislature to exempt from ad valorem taxation personal property  
14 and mineral interests having a value insufficient to recover the  
15 administrative costs of collecting the taxes."



H.J.R. No. 31

---

President of the Senate

---

Speaker of the House

I certify that H.J.R. No. 31 was passed by the House on April 12, 1995, by the following vote: Yeas 146, Nays 0, 1 present, not voting.

---

Chief Clerk of the House

I certify that H.J.R. No. 31 was passed by the Senate on May 17, 1995, by the following vote: Yeas 28, Nays 0, 3 present, not voting.

---

Secretary of the Senate

RECEIVED: \_\_\_\_\_

Date

---

Secretary of State

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I certify that H.J.R. No. 31<sup>(1)</sup> was passed by the House on

April 12<sup>(1)</sup>, 1995, by the following vote:

Yeas 146<sup>(3)</sup>, Nays 0<sup>(4)</sup>, 1 Present, not voting 1.

\_\_\_\_\_  
Chief Clerk of the House

I certify that H.J.R. No. 31<sup>(5)</sup> was passed by the Senate on

May 17<sup>(5)</sup>, 1995, by the following vote:

Yeas 28<sup>(6)</sup>, Nays 0<sup>(7)</sup>, 3 Present, not voting 3.

\_\_\_\_\_  
Secretary of the Senate

RECEIVED:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of State

\*\*\*\* Preparation: CT23;

Proposing a constitutional amendment authorizing the exemption from ad valorem taxation of income-producing personal property having a value insufficient to recover the tax administrative costs.

DEC 16 1994

Filed with the Chief Clerk

JAN 31 1995Read first time and referred to Committee on WAYS AND MEANS3-7-95Reported favorably (~~as amended~~)  
(as substituted)MAR 23 1995

Sent to Committee on Calendars

APR 12 1995Read second time (comm. subst.) (~~amended~~) and adopted (~~passed to third reading~~) by a record vote of 146 yeas, 0 nays, 1 present, not voting

Read third time (amended) and finally adopted (failed of adoption) by a record vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting

APR 12 1995

Engrossed

APR 18 1995

Sent to Senate

*Cynthia Gerhardt*

CHIEF CLERK OF THE HOUSE

## OTHER HOUSE ACTION:

APR 18 1995

Received from the House

APR 19 1995Read and referred to Committee on FINANCEMAY 16 1995

Reported favorably \_\_\_\_\_

Reported adversely, with favorable Committee Substitute; Committee Substitute read first time

Ordered not printed

Laid before the Senate

MAY 17 1995Senate and Constitutional Rules to permit consideration suspended by (unanimous consent)  
(\_\_\_\_\_ yeas, \_\_\_\_\_ nays)MAY 17 1995Read second time, \_\_\_\_\_, and passed to third reading by (unanimous consent)  
(a viva voce vote)  
(\_\_\_\_\_ yeas, \_\_\_\_\_ nays)MAY 17 1995Senate and Constitutional 3 Day Rules suspended by a vote of 28 yeas, 0 nays 3PNVMAY 17 1995Read third time, \_\_\_\_\_, and passed by 28 yeas, 0 nays 3PNV5-17-95

Returned to the House

*Buty King*

SECRETARY OF THE SENATE

## OTHER SENATE ACTION:

MAY 17 1995

Returned from the Senate (~~as substituted~~)  
(~~with amendments~~)

House concurred in Senate amendments by a (non-record vote)  
(record vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting)

House refused to concur in Senate amendments and requested the appointment of a conference committee  
by a (non-record vote) (record vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting)

House conferees appointed: \_\_\_\_\_, Chair; \_\_\_\_\_,

Senate granted House request. Senate conferees appointed: \_\_\_\_\_, Chair;

Conference committee report adopted (rejected) by the House by a record vote of  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting

Conference committee report adopted (rejected) by the Senate by a record vote of  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays

95 MAR 22 PM 5:49

HOUSE OF REPRESENTATIVES